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/Leslie A. Van Leeuwen, Reg. No. 42,196/
Leslie A. Van Leeuwen, Reg. No. 42,196

Dec. 27, 2007
Date

Sir:

Transmitted herewith for filing is the Patent Application of:

Inventors: Brokenshire

For: System and Method for Virtual Devices Using a Plurality of Processors

Enclosed are:

Information Disclosure Statement;
 Modified form 1449 listing 20 references;
 copies of any non-U.S. Patent references listed on form 1449.

37 CFR § 1.97 is satisfied by the following:

This IDS is being filed pursuant to CFR § 1.97(b), therefore no fee as set forth in § 1.17(p) is believed to be due. In addition, if an Office Action has been mailed, then this IDS is being filed pursuant to CFR § 1.97(c) as, to the knowledge of the person signing the certification after making reasonable inquiry, no item of information contained in the information disclosure statement was known to any individual designated in § 1.56(c) more than three months prior to the filing of the information disclosure statement.

The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 09-0447.

Any additional patent application processing fees under 37 CFR Sect. 1.17.

Respectfully submitted,

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